

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1004 be amended to read as follows:

- 1 Page 117, between lines 13 and 14, begin a new paragraph and
- 2 insert:
- 3 "SECTION 92. IC 6-3-3-11 IS ADDED TO THE INDIANA CODE
- 4 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
- 5 JANUARY 1, 2003]: Sec. 11. (a) As used in this section, "public or
- 6 accredited private school" means any combination of kindergarten
- 7 through grade 12 offered by the following:
- 8 (1) A school corporation subject to IC 20.
- 9 (2) A special education cooperative (as defined in
- 10 IC 20-1-6-20).
- 11 (3) A nonpublic school accredited during any part of the
- 12 taxable year under the rules adopted by the Indiana state
- 13 board of education.
- 14 (b) As used in this section, "taxpayer" means:
- 15 (1) an individual filing a single return; or
- 16 (2) a married couple filing a joint return.
- 17 (c) At the election of the taxpayer, there is allowed, as a credit
- 18 against the adjusted gross income tax imposed by IC 6-3-1 through
- 19 IC 6-3-7 for the taxable year, an amount (subject to the applicable
- 20 limitations provided by this section) equal to the aggregate amount
- 21 of charitable contributions made by the taxpayer during the
- 22 taxable year to a:
- 23 (1) public or accredited private school located in Indiana; or
- 24 (2) corporation or foundation organized and operated solely

1           for the benefit of a public or accredited private school located  
2           in Indiana.

3           (d) The amount allowable as a credit under this section for any  
4           taxable year may not exceed one hundred dollars (\$100) in the case  
5           of a single return, or two hundred dollars (\$200) in the case of a  
6           joint return.

7           (e) The credit allowed by this section may not exceed the amount  
8           of the adjusted gross income tax imposed by IC 6-3-1 through  
9           IC 6-3-7 for the taxable year, reduced by the sum of all credits (as  
10          determined without regard to this section) allowed by IC 6-3-1  
11          through IC 6-3-7."

12          Page 308, between lines 23 and 24, begin a new paragraph and  
13          insert:

14          "SECTION 310. [EFFECTIVE JANUARY 1, 2003] **IC 6-3-3-11**, as  
15          added by this act, applies only to taxable years beginning after  
16          December 31, 2002."

17          Renumber all SECTIONS consecutively.

        (Reference is to HB 1004 as printed January 22, 2002.)

---

Representative Kruse